

# TENNESSEE AGRICULTURAL ENHANCEMENT PROGRAM

## 2015 PRODUCER DIVERSIFICATION APPLICATION AND SUPPLEMENT

APPLICATION PERIOD JUNE 1-7, 2015



# Application B



The Producer Diversification program is designed to encourage agricultural producers to expand or improve their working farm/existing operations through the production of diversified agricultural products.

TAEP provides cost share assistance for long term investments in Tennessee's livestock and farming operations. TAEP is a direct result of Tennessee's commitment to supporting its agricultural industry and rural economies.

## Producer Diversification

### Producer Diversification Supplement

This supplement is intended to assist producers with completing the 2015-2016 Producer Diversification Cost Share Application B and proposal.

### 2015 Producer Diversification Course Requirements Calendar

Visit the Producer Diversification Course Requirements Calendar, [www.tn.gov/taep](http://www.tn.gov/taep), to view upcoming events and courses that will help producers qualify for 50% cost share.

### Producer Diversification Application B Online

Apply Online. See page 19 & 21 to learn more about TAEP Online.



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## COST SHARE OPTIONS

### 2015 Producer Cost Share Opportunities

Application B			
Programs	Reimbursement Maximums		Reimbursement Deadlines
	35% Standard Producer	50% Master Producer	
Producer Diversification Agritourism Fruits & Vegetable Honey Bee Horticulture Organic Value-Added Products	\$10,000	\$15,000	May 1, 2016
See page 18 for information on how to apply for Producer Diversification.			
Application A			
Programs	Reimbursement Maximums		Reimbursement Deadlines
Livestock Equipment	\$3,500		Dec. 1, 2015
Livestock Feed Storage	\$10,000		Dec. 1, 2015
Genetics	\$350 – \$2,000		May 1, 2016
Livestock Working Facility Cover	\$3,500		May 1, 2016
Hay Storage	\$7,500		May 1, 2016
Grain Storage	\$15,000 - 50% Not Available		May 1, 2016
Reimbursements are calculated at 35% for Standard Producers or 50% for Master Producers.			
Program information, application instructions, and Application A are available in a separate booklet titled TAEP 2015 Producer Application A. Download a copy by visiting <a href="http://www.tn.gov/taep">www.tn.gov/taep</a> .			

## LEARN MORE ABOUT TAEP APPLICATION A COST SHARE PROGRAMS

**Genetics** - Assists producers in purchasing high quality sires (bulls, bucks, rams), AI, testing, and bred beef heifers to improve the genetics of their operations. The quality and value of the livestock produced is increased as well as the marketability and reputation of Tennessee cattle, goats, and sheep.

**Livestock Equipment** - Improves farmers ability to properly and safely manage the livestock in their herds. Examples of eligible items include squeeze chutes, creep feeders, feed bins, and working systems.

**Livestock Working Facility Cover** - Improves farm safety, functionality, and longevity of livestock working equipment by providing a protective cover.

**Hay Storage** - Assists farmers in building hay barns. Improving storage and management of forages is critical to improving herd nutrition.

**Livestock Feed Storage** - Assists farmers in improving feed quality and cost efficiency by building feed storage sheds, silos, and installing feed management equipment.

**Grain Storage** - Assists farmers to manage, store and dry grains allowing for higher returns and marketing flexibility.



# PRODUCER DIVERSIFICATION OVERVIEW

## Producer Diversification Overview

The goal of the Producer Diversification program is to encourage agricultural producers to expand or improve their working farm/existing operation through the production of diversified agricultural products. This program provides cost share opportunities for industry sectors of Agritourism, Fruits & Vegetable, Honey Bee, Horticulture, Organic, and Value-Added Products. Project categories include farm infrastructure, marketing and specialized equipment.

## Application Proposal & Budget

The Producer Diversification program requires the applicant to submit an application form and a written proposal using the proposal questionnaire template. The proposal questionnaire template outlines the applicant's agricultural operation(s), previous TAEP history, marketing plan, proposed project(s), line-item project budget(s), and special requirement attendance – *if requesting 50% cost share*. Written cost estimates from each vendor/supplier are also required with the application proposal. Researching all costs associated with each proposed project is extremely important. Providing a line-item budget allows for budget revisions to occur during application reviews as certain requested items may not be eligible although the overall project is allowed. Funding allocation is based upon the final approved budget and the cost share percentage requested. Allocation amounts cannot exceed the program maximums.

**Applications are competitively evaluated by industry sector according to each individual project. Projects are identified primarily by the sector in which they are eligible.**

If approved, the applicant must pay for and complete all approved projects prior to submitting their cost share reimbursement. There can only be one reimbursement payment per application approval.

## Application Evaluation

Applications must merit financial support, clearly state objectives, provide a sound work plan and prove applicant expertise necessary to successfully complete project(s). Only applications that are complete and include sufficient information will be considered for evaluation. An onsite visit or meeting may be required as part of the evaluation process.

Proposed activities must:

- Demonstrate significant potential for increasing farm income
- Be market driven and have a viable market plan
- Establish something new, not maintain on-going projects
- Meet all state and local food safety and regulatory requirements
- Produce long term benefits for the farm

## Examples:

Project Description	Sector	Project Description	Sector
Commercial tents, tables, chairs	Agritourism	Road sign for operation	Agritourism
Greenhouse for growing nursery stock	Horticulture	Tree digger	Horticulture
Greenhouse for growing vegetables	Fruits & Vegetable	Walk-in freezer for farm-fresh meats	Value-Added Products
Honey processor	Honey Bee	Retail shelters for farm-fresh meats	Value-Added Products
Irrigation for pumpkins	Fruits & Vegetable	Flail mower	Organic
Pavilion for farm tours	Agritourism	Apiary expansion	Honey Bee
Retail shelters for farm produce	Agritourism	Roller crimper	Organic

## Standard Producer (35%) and Master Producer (50%)

Each sector allows for two cost share percentage options. All approved applicants are eligible for 35% (Standard Producer) cost share. To be eligible for 50% (Master Producer), the approved applicant must complete the special requirements **for the sector in which their project is eligible**. Special requirements focus on education and include conferences, courses, events, workshops and specific certifications. Attendance is verified and the registered name must match the approved applicant to be eligible for 50% cost share.

## Approval Notifications

Applicants will be notified in writing of approval or denial. Allow 12 weeks for application processing. Each approval will include reimbursement instructions along with approval documents. **Please note that receipts/payments dated prior to June 1, 2015 are not eligible.**

## TAEP – Producer Diversification – Important Dates

Application Period	Notification Announcements	Decline Funds Deadline	Project Amendment Deadline	50% Special Requirements Deadline	Reimbursement Deadline
June 1-7, 2015	September 2015	November 2, 2015	February 1, 2016	May 1, 2016	May 1, 2016

# ELIGIBILITY REQUIREMENTS

## To Be Eligible for TAEP Cost share, applicant must:

1. Be a citizen of the United States of America and/or lawfully present in the United States.
2. Be an individual Tennessee resident operating a farm located in Tennessee.
3. Be at least 18 years old on application date.
4. Applicant must have working farm/existing agricultural operation in order to be competitive.
5. Have filed a **Federal IRS Schedule F (Form 1040)**, Profit or Loss from Farming, within the last two years (2013 or 2014).

Applicant will **not** be required to submit a copy of their Schedule F at the time of application. However, applicants may be asked to submit a copy of their Schedule F prior to TAEP approval to verify their farming operation.

6. Register their premise if applicant has livestock on their operation.

- Applicant name must match contact name (primary or alternate) listed on premises account to be eligible.
- The premises account number is tied to the individual.
- The premises id number is tied to the farm address.
- An individual can have multiple premises id numbers if they have multiple farm locations.
- The farm address listed on the cost share application must match the address for the premises id listed on the application.
- Premises registration forms and instructions are available from TDA by calling 615-837-5120 or at [www.tn.gov/taep](http://www.tn.gov/taep).

7. Have appropriate certification based on type of producer and cost share program.

**BEEF AND DAIRY CATTLE** must have current **Beef Quality Assurance Certification (BQA)** at time of application.

- BQA certifications must be renewed every three years and **CURRENT** at time of application.
- BQA is a two-hour educational course on cattle management and care sponsored by the Tennessee Cattlemen's Association (TCA). Contact TCA for additional information on BQA classes at 615-896-2333, [info@tncattle.org](mailto:info@tncattle.org), [www.tncattle.org](http://www.tncattle.org) or your local UT Extension office, [utextension.tennessee.edu](http://utextension.tennessee.edu).
- Online BQA courses are eligible. A copy of online BQA certificate must be submitted with application.

**SWINE** must have current **Pork Quality Assurance Plus Certification (PQA)** at time of application.

- PQA Plus is a two-hour educational course on swine management and care sponsored by the Tennessee Pork Producers Association (TPPA). PQA certifications must be renewed every three years and **CURRENT** at time of application. Contact TPPA for additional information on PQA Plus classes at 615-274-6533 or [porkpromotn@tds.net](mailto:porkpromotn@tds.net).

**DAIRY** (cattle, goats and sheep) must be permitted by TDA to be eligible as a dairy at time of application.

- Contact TDA Consumer and Industry Services, Food and Dairy Division, at 615-837-5193, for permit information.

### IMPORTANT

**Certifications, permits and other priority requirements as specified by program must be completed by the applicant.** No substitutions allowed. This applies to: BQA, PQA, dairy permit, premises registration, master producer certifications, and Producer Diversification requirements.

## Tennessee Department of Agriculture may:

- Accept, modify or reject any or all requests.
- Modify program criteria, approval and payment processes.
- Provide partial funding for specific activity components that may be less than the full amount requested.
- Require additional information from the applicant.
- Deny payments for projects that do not meet requirements.

## Application Rules:

1. Applications must be submitted during the application period June 1-7, 2015.
  - Applications may be submitted by one of the following methods:
    - Online – June 1, 2015 through June 7, 2015.
    - Mail – Applications must have a postmark date ranging from June 1, 2015 through June 6, 2015.
    - Hand delivery to TDA, Holeman Building, 424 Hogan Road, Nashville, TN 37220 between **June 1, 2015 - June 5, 2015**.
  - Faxed or emailed applications will not be accepted.
  - Applications postmarked or hand delivered **prior** to June 1, 2015 and **after** June 6, 2015 are ineligible.
2. Application A cost share requests will be **approved by priority level**.
  - Applicants can select one program from each program group – Genetics, Facility Improvement, and Storage.
  - Applicants can select one priority rank for each program group in order of importance to their operation (1=first choice, 2=second choice, 3=third choice). *See application form, Section 5, on page 21 for additional information.*
3. Application B cost share requests are evaluated on a competitive basis by industry sector (Producer Diversification).
4. Applicants may only submit one Application A per Federal IRS Schedule F, per person, per application period.
5. Applicants may only submit one Application B per Federal IRS Schedule F, per person, per application period.
6. Applicant will be notified in writing of approval or disapproval. Allow 12 weeks for application processing.



## Reimbursement Rules:

1. Receipts dated prior to June 1, 2015 are not eligible.
2. Receipts for in-kind services are not eligible (trade-in value is not eligible).
3. Used equipment, used materials and leased equipment are not eligible for cost share reimbursement unless otherwise noted.
4. Labor provided by applicant or their employees is not eligible for cost share reimbursement. Labor of any type is not eligible under Livestock Equipment.
5. Applicant cannot be reimbursed for purchases from a business where applicant participates in ownership (producer cooperatives excluded).
6. Applicants cannot combine projects with other applicants.
7. Reimbursement documentation must be postmarked or hand delivered by the deadline. Additional processing time is required for incomplete requests and requests submitted within one month of the program deadline.
8. There can only be one reimbursement payment per cost share approval. Projects must be completed before submitting reimbursement documentation.
9. Failure to complete projects and utilize any allocated funds can affect eligibility for future program participation. Partial utilization of allocated funds is allowed.
10. Falsifying applications, invoices or other documents submitted to TDA may make producer and farm ineligible to participate in present and/or future TDA programs, and may result in civil litigation or criminal prosecution.

## Verification Rules:

1. Applicant must utilize equipment and structures purchased with cost share funds for the intended purpose of the program for a minimum of three continuous years from date of purchase.
2. Site visits relating to the performance of the activity before, during and after completion may take place.
3. Applicants may be required to repay funds if they fail to comply with all aspects of the cost share guidelines.



# AGRITOURISM SECTOR

## Who is an Agritourism Producer?

For the purposes of TAEP, an eligible Agritourism working farm/existing operation that currently offers on-the-farm experiences incorporating or relating to production agriculture for a fee or for purchase and is aimed at increasing profitability of the operation.

- Farm education (tours of production agriculture)
- Farm activities (pick your own, fee-fishing)
- Farm fun (corn maze, hayrides)
- Farm purchases (retail sales of farm's agricultural products)

## Agritourism Applicant Requirements

- Applicants may only submit one Application B per Federal IRS Schedule F, per person, per application period.
- Applicants must meet **all state and local regulations** to be eligible for reimbursement.

## Agritourism Producer Cost Share Opportunities

### Standard Producer – 35% Cost Share - \$10,000 Maximum

All approved applicants with Agritourism projects are eligible for 35% cost share.  
There are no special requirements for 35% cost share.

### Master Producer – 50% Cost Share - \$15,000 Maximum

To be eligible for 50% cost share, all approved applicants with Agritourism projects must complete all special requirements prior to the program reimbursement deadline of May 1, 2016.

### Special Requirements for 50% Cost Share

1. Tennessee Agritourism Conference – must attend
2. Sector eligible educational course – must attend (1)

### Additional Special Requirement Information

- All sector special requirements must be completed by the applicant prior to the program reimbursement deadline May 1, 2016.
- The registered name for the special requirement must be the same name as the individual applying for cost share funding.
- **Applicant must have participated in events from 2013-2016.**
- See eligible special requirements for Agritourism sector projects in sidebar on page 7.
- Visit the Producer Diversification Course Requirements Calendar, [www.tn.gov/taep](http://www.tn.gov/taep), to view upcoming courses that will apply towards the Agritourism special requirements.

## What Agritourism Projects Qualify for TAEP?

The proposed activity/project must encompass quality expansion or improvement of the applicant's farm and business. The eligible categories are: Farm Infrastructure, Specialty Equipment and Marketing. *Examples of eligible and ineligible items are provided on page 7.*

### Competitive Projects ~ Agritourism:

- Emphasis is given to projects that focus on long term public use considerations that increase opportunities for profitability.
- Marketing projects that are long term in nature are also encouraged to enhance outreach of the farm to the public.
- Preference will be given to projects that focus on agricultural education and production over agricultural entertainment.  
(examples of agricultural entertainment: weddings, concerts, bed and breakfasts, trail rides, playgrounds, etc.)

See the Reference page for sector specialists – page 31

## Eligible Agritourism Items:

- Not all eligible items are listed, please contact the Producer Diversification Coordinator for project eligibility or clarification prior to applying for TAEP cost share.
- All eligible items requested may not be approved due to the competitive evaluation of the program.

DVD – educational, not for resale

Hand washing stations

Handicap accessible areas\*

Hay ride wagon – safety or education

Lighting – public areas

Parking areas (new) – include dimensions and # of parking spots to be created

- Gravel or pavement
- Geotextile preferred for gravel

Pavilions – educational

Public address (PA) systems – safety or educational

Restroom facilities\*

Retail shelters\*

Safe way areas\*

Seating

Signs\*

Tables

Tents

Website development – see ineligible

*\* Include dimensions and designs*

## Ineligible Agritourism Items – Most commonly requested

Advertising

Alarm/security systems

Arena – livestock

ATV

Barn – livestock, storage

Bed & Breakfast projects

Brochures

Building – storage

Building – show facility

Cash Registers

Computers

Concession Stands/kitchens

Containers - bottles, pots, packaging

Driveways, trails, paths, roads, etc

Electrical consumption

Fees – membership, hosting, domain

Fencing

Flyers - promotional

Forklift

Fuel

General Inputs

Give-away items

Golf Carts

Landscaping

Labor – applicant or employees of applicant

Land – clearing of

Livestock

Maintenance of - existing structures, gravel projects, equipment, items, parking lots, etc.

Meeting expenses

Merchandise

Motorized vehicles

Motorized rides

Office equipment

Permits

Playground equipment

Point of Sale Systems

Printing

Product development

Property – purchase or debt payment

Renovations of existing structures

Replacing existing equipment, items etc.

Salaries, Wages, Benefits

Software

Store – for resale of goods

Tractors

Trade show expenses

Trailers – livestock

Used equipment

Water source creation – ponds/wells

Website – annual or hosting fees

Wells – drilling of

## Agritourism Events

The following past and current courses/events count as 50% special requirements for the Agritourism sector.

### Tennessee Agritourism Conference

- ❑ January 2013 – Nashville TN
- ❑ January 2014 – Nashville TN
- ❑ January 2015 – NAFDMA
- ❑ 2016 – TBA

### CPA - Direct Marketing Sense Course

- ❑ March 11-12, 2013 – Spring Hill, TN

### CPA - Agritourism Emergency Preparedness

- ❑ August 13, 2014 – Murfreesboro, TN

### CPA - Southern Style Hospitality Seminar

- ❑ December 5, 2014 – Cookeville, TN
- ❑ December 5, 2014 – Chattanooga, TN
- ❑ December 5, 2014 – Clarksville, TN
- ❑ December 5, 2014 – Memphis, TN

### CPA - Agritourism Extravaganza

- ❑ November 16-17, 2013 – East TN

### CPA - Agritourism Safety and Emergency Management Workshop

- ❑ July 24, 2013 – Lenoir City, TN
- ❑ July 25, 2013 – Portland, TN

### CPA - Southern Style Hospitality Seminar

- ❑ August 13, 2013 – Kingsport, TN
- ❑ August 14, 2013 – Loudon, TN
- ❑ August 15, 2013 – Manchester, TN
- ❑ August 20, 2013 – Spring Hill, TN
- ❑ August 21, 2013 – Jackson, TN

### CPA - Direct Farm Marketing for Success VI

- ❑ March 11, 2014 – White Pine, TN
- ❑ March 12, 2014 – Athens, TN
- ❑ March 13, 2014 – Cookeville, TN
- ❑ March 20, 2014 – Milan, TN
- ❑ March 21, 2014 – Spring Hill, TN

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# FRUITS AND VEGETABLE SECTOR

## Who is a Fruits and Vegetable Producer?

For the purposes of TAEP, an eligible Fruits and Vegetable working farm/existing operation is involved in the production of produce for sale and is aimed at increasing profitability of the operation.

- Fruits and Vegetable grower
- Pumpkin producers
- Viticulture - grape production only

## Fruits and Vegetable Applicant Requirements

- Applicants may only submit one Application B per Federal IRS Schedule F, per person, per application period.
- Applicants must meet **all state and local regulations** to be eligible for reimbursement.

## Fruits and Vegetable Producer Cost Share Opportunities

### Standard Producer – 35% Cost Share - \$10,000 Maximum

All approved applicants with Fruits & Vegetable projects are eligible for 35% cost share.  
There are no special requirements for 35% cost share.

### Master Producer – 50% Cost Share - \$15,000 Maximum

To be eligible for 50% cost share, all approved applicants with Fruits & Vegetable projects must complete all special requirements prior to the program reimbursement deadline of May 1, 2016.

### Special Requirements for 50% Cost Share

#### Option One: Fruits & Vegetable producers

1. 2016 Joint Association Convention TBA – must attend
2. Sector eligible educational course – must attend (1)

#### Option Two: Good Agricultural Practices (GAP)

Must have GAP certification and current letter of compliance at time of reimbursement. For GAP ONLY eligible items see page 9, section B.

### Additional Special Requirement Information

- All sector special requirements must be completed by the applicant prior to the program reimbursement deadline May 1, 2016.
- The registered name for the special requirement must be the same name as the individual applying for cost share funding.
- **Applicant must have participated in events from 2013-2016.**
- GAP applicants must be up to date with most **current** letter of compliance documentation.
- See eligible special requirements for Fruits & Vegetable sector projects in sidebar on page 9.
- Visit the Producer Diversification Course Requirements Calendar, [www.tn.gov/taep](http://www.tn.gov/taep), to view upcoming courses that will apply towards the Fruits & Vegetable special requirements.

## What Fruits and Vegetable Projects Qualify for TAEP?

The proposed activity/project must encompass **quality expansion** or **improvement** of the applicant's farm and business. The eligible categories are: Farm Infrastructure, Specialty Equipment and Marketing. *Examples of eligible and ineligible items are provided on page 9.*

### Competitive Projects ~ Fruits & Vegetable:

- Priority is given to projects that are focused on improving or increasing production.
- Marketing projects that are long term in nature are allowed but are not considered as competitive as those involving production.

See the Reference page for sector specialists – page 31



# FRUITS AND VEGETABLE SECTOR

## A. Eligible Fruit and Vegetable Items:

- Not all eligible items are listed, please contact the Producer Diversification Coordinator for project eligibility or clarification prior to applying for TAEP cost share.
- All eligible items requested may not be approved due to the competitive evaluation of the program.

Apple/Peach liners – orchards	Harvest lugs	Pest control –
Bladder press – viticulture	Greenhouse*	• Bird control netting
Chilling units – not for AC units	• Hydroponic	• Sprayer
Crusher/Destemmer – viticulture	• Overwintering	• Wildlife barriers
Cold storage*	• Production	Plastic mulch layer/ lifter
• Chilling units – not for AC units	• Shade system	Pond liner – irrigation system
• Freezer	Heater – greenhouse	Production line equipment
• Walk-in cooler	High tunnel/hoop-house*	Pruner – mechanical
Fan – greenhouse	Irrigation –	Pump – irrigation, filter
Fertilizer equipment	• Controller system	Signs*
Field Planter	• Fertigation system	Sink – produce washing
Filter system – irrigation	• Filter system	Soil mixer
Filter Pump – irrigation	• Frost protection	Spray equipment
Freezer	• Overhead	Sprayer
Fruit stock –	• Pivot	Thermostat – greenhouse
• Apples	• Pump	Trellis materials –
• Blackberries	• Storage tanks	berries and vines
• Blueberries	Lighting – not for aesthetics	Vineyard hoe
• Grapes	• Greenhouse*	Walk-in cooler
• Peaches	• Pavilion/retail shelter*	Water storage tanks
• Raspberries	Loading area/dock*	Website development –
Gravel*	Mechanical harvesters	see ineligible items
• Foundation	Mulch machine	Wood boiler
• Propagation area	Must pump – fruit juices only	
• Geotextile preferred - gravel	Packing facility*	
Harvest bins	Packing line equipment	

\* Include dimensions and designs

## B. GAP ONLY – Certified up to date GAP producers can also apply for projects listed in sections A & B

Produce packing facilities*	Food grade materials needed for GAP plan –	• Stand alone structure of packing facility*
• Structure	• Plastic harvest bins/lugs	• Sinks
• Electrical	• Plastic storage bins	• Toilets
• Plumbing	• Plastic pallets	• Plumbing
• Packing line/ washing equipment	Worker hand washing stations and permanent restroom facilities*	• Electrical
• Loading Dock*		

\* Include dimensions and designs

## Ineligible Fruit and Vegetable Items – Most commonly requested

Advertising	Insecticides	Property – purchase or debt payment
Alcohol production equipment	Labor – applicant or employees of applicant	Renovations of existing structures
ATV	Landscaping	Seeds – produce, nursery, flowers, etc
Brochures	Land – clearing of	Software
Building – storage	Maintenance of existing structures, equipment, items etc.	Store – general
Chemicals	Meeting expenses	Tractor
Computers	Merchandise	Trade show expenses
Concession stands/kitchens	Motorized vehicles	Trailers – livestock
Containers – bottles, pots, packaging	Mower	Used equipment
Driveways, trails, paths, roads, etc	Office equipment – description	Water source creation – ponds wells
Electrical consumption	Permits – or certifications	Website – annual or hosting fees
Fees – domain, hosting, membership	Pesticides	Wells – drilling of
Fencing	Plants – liners/plugs	Winemaking equipment
Fertilizer	Ponds – digging of for a water source	
Forklift	Product development	
Fuel		
Give a way items		
Golf cart		

## Fruits & Vegetable Events

The following past and current courses/events count as 50% special requirements for the Fruits & Vegetable sector.

### OPTION 1

#### TN Horticultural Expo

- January 2013 – Nashville, TN
- January 2014 – Nashville, TN
- 2016 – TBA

#### Farmers Market Extravaganza

- March 13-14, 2015 – Paris Landing, TN

#### Direct Farm Marketing for Success VII

- Spring 2014

#### CPA – Food for Profit

- April 8, 2014 – Alcoa, TN
- April 9, 2014 – Chattanooga, TN
- April 10, 2014 – Murfreesboro, TN
- September 17, 2014 – Jackson, TN
- September 18, 2014 – Clarksville, TN
- September 24, 2014 – White Pine, TN
- April 20, 2015 – Greeneville, TN
- April 21, 2015 – Knoxville, TN
- May 4, 2015 – Lebanon, TN
- May 5, 2015 – Bolivar, TN

#### CPA – Southern Style Hospitality Seminar

- December 5, 2014 – Cookeville, TN
- December 5, 2014 – Chattanooga, TN
- December 5, 2014 – Clarksville, TN
- December 5, 2014 – Memphis, TN

#### CPA – Growing Your Business: Seeds for Successful Direct Marketing of Fruits and Vegetable

- December 12, 2014 – Chattanooga, TN

#### CPA – Fruit Production and Direct Marketing

- January 21, 2015 – Bolivar, TN
- January 22, 2015 – Lewisburg, TN
- January 27, 2015 – Greeneville, TN
- January 28, 2015 – Madisonville, TN

#### CPA – Farmers Market Boot Camps

- February 16, 2015 – Cookeville, TN
- February 17, 2015 – Alcoa, TN
- February 18, 2015 – Greeneville, TN
- February 24, 2015 – Covington, TN
- February 25, 2015 – Clarksville, TN
- February 26, 2015 – Franklin, TN

#### CPA – Agritourism Safety and Emergency Management Workshop

- July 24, 2013 – Lenoir City, TN
- July 25, 2013 – Portland, TN

#### CPA – Southern Style Hospitality Seminar

- August 13, 2013 – Kingsport, TN
- August 14, 2013 – Loudon, TN

#### CPA – Farmers Market Bootcamp

- February 24, 2014 – Memphis, TN
- February 25, 2014 – Dyersburg, TN

#### CPA – Direct Farm Marketing for Success VI:

- March 11, 2014 – White Pine, TN
- March 12, 2014 – Athens, TN

### OPTION 2

Must be GAP Certified with up to date audits in order to receive 50% cost share

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# HONEY BEE SECTOR

## Who is a Honey Bee Producer?

For the purposes of TAEP, an eligible Honey Bee producer must meet the minimum requirements of beekeeping experience and number of existing colonies as outlined below in Honey Bee Applicant Requirements. The proposed activity must encompass quality expansion or improvement of pollination or honey production and increase income. The eligible categories are:

- Apiary expansion
- Honey processing equipment
- Pollination services
- Honey processing facility

## Honey Bee Applicant Requirements

### Experience:

- Applicants may only submit one Application B per Federal IRS Schedule F, per person, per application period.
- **Minimum experience of five (5) years and current ownership of at least twenty (20) colonies is required to participate.**
- **Minimum experience of five (5) years and current ownership of at least thirty (30) existing colonies is required to request cost share for construction of a TDA licensed and inspected Honey Processing Facility.**
- Applicants must report experience and number of hives in application proposal to be eligible.
  - If the applicant has assisted other beekeepers and mentors in working directly with bees, he or she may count this hands-on experience toward the requirements. The applicant must list the beekeeper's name, contact information, and length of time spent assisting this beekeeper for this experience to be considered.
  - There is not a year requirement for ownership of hives but applicants must own required number of hives at time of application.

### Consumer & Industry Services (Regulatory):

- Apiaries must be registered with the State of Tennessee at the time of the application period (June 1-7, 2015). Contact TDA State Apiarist at 615-837-5342 for more information.
- If you pack or sell more than (150) gallons of honey per year, you must be licensed and inspected by the State of Tennessee as a food manufacturing facility. Contact TDA Consumer & Industry Services at 615-837-5153 for more information.

## Honey Bee Producer Cost Share Opportunities

### Standard Producer – 35% Cost Share - \$10,000 Maximum

All approved applicants with Honey Bee projects are eligible for 35% cost share.  
There are no special requirements for 35% cost share.

### Master Producer – 50% Cost Share - \$15,000 Maximum

To be eligible for 50% cost share, all approved applicants with Honey Bee projects must complete all special requirements prior to the program reimbursement deadline of May 1, 2016.

### Special Requirements for 50% Cost Share

**Must attend all courses to earn UT BeeMaster certificate**

1. UT BeeMaster Program
  - For more information about this program please visit [bees.tennessee.edu](http://bees.tennessee.edu) or call 865-974-0209

### Additional Special Requirement Information

- All sector special requirements must be completed by the applicant prior to the program reimbursement deadline May 1, 2016.
- The registered name for the special requirement must be the same name as the individual applying for cost share funding.
- See eligible special requirements for Honey Bee sector projects in sidebar on page 11.
- Visit the Producer Diversification Course Requirements Calendar, [www.tn.gov/taep](http://www.tn.gov/taep), to view upcoming courses that will apply towards the Honey Bee special requirements.

## What Honey Bee Projects Qualify for TAEP?

The proposed activity must encompass quality expansion or improvement of pollination or honey production. The eligible categories are: Apiary expansion, Honey processing equipment, Pollination services and Honey processing facility. *Examples of eligible and ineligible items are provided on page 11.*

### Competitive Projects ~ Honey Bee:

- Priority is given to projects that focus on improving or increasing production of honey, bees or hive related products.
- Priority is given to those with a well developed marketing strategy.

See the Reference page for sector specialists – page 31

## Eligible Honey Bee Items:

- Not all eligible items are listed, please contact the Producer Diversification Coordinator for project eligibility or clarification prior to applying for TAEP cost share.
- All eligible items requested may not be approved due to the competitive evaluation of the program.

### Apiary Expansion:

#### Beekeeping supplies

- Queens: one (1) Queen per new hive – re-queening of existing hives is not eligible
- Package bees – replacing of existing hives is not eligible
- Nucleus colonies – honey bees & boxes

#### Hive or super equipment

- Deep supers – hive bodies 9 5/8"
- Illinois, Western, Medium supers 6 5/8"
- Shallow supers 6 1/4"

#### Frames – **not** for maintenance/replacing of existing colonies/old equipment

- Deep supers – hive bodies 9 5/8"
- Illinois, Western, Medium supers 6 5/8"
- Shallow supers 6 1/4"

#### Foundation wax – **not** for maintenance/replacing of existing colonies/old equipment

- Deep supers – hive bodies 9 5/8"
- Illinois, Western, Medium supers 6 5/8"
- Shallow supers 6 1/4"

#### Hive accessories – for increase, not maintenance/replacing

- Telescoping covers, Western, or flat covers
- Bottom boards
- Division board feeders
- Entrance feeder
- Top feeders
- Queen excluders
- Entrance reducers
- Metal frame spacers
- Metal rabbets
- Eyelets
- Frame wire
- Pollen traps

### Honey Processing Equipment

Band heaters  
Bottling bucket kit  
Capping scratchers  
Containers – > 5 gallon and usually stainless steel  
Drum handling truck  
Extractors – motorized recommended  
Gates for honey storage  
Honey bottling valve  
Honey dispensing tanks  
Honey filter  
Honey pumps  
Honey refractometer  
Immersion heaters  
Strainers  
Uncappers  
Uncapping knives  
Wax melters

### Pollination Services

All items and equipment listed in above sections are also eligible under the pollination service  
Trailers – size cannot be larger than needed for the number of colonies

### Honey Processing Facility

Building materials to construct a licensed facility  
Labor is only eligible for infrastructure projects. In order to be eligible for cost share reimbursement, labor must be quoted and performed by a contractor.

**Include dimensions and designs of honey processing facility.**

## UT Bee Master Courses

This program is required if requesting 50% cost share. Course must be completed by reimbursement deadline (May 1, 2016).

The Hobbyist Level is an entry level class designed to provide information on how to become and succeed as a beekeeper.

For more information about this program please visit [bees.tennessee.edu](http://bees.tennessee.edu) or call 865-974-0209.

University of Tennessee Extension will issue Bee Master Certificates to individual producers in the name of the producer taking the course and the year it was issued.

For the 2015 UT BeeMaster Program visit this web page [bees.tennessee.edu](http://bees.tennessee.edu).

UT Bee Master Re-certification Schedule	
Course Completed	Course Good Through
Prior to 2001	May 1, 2015
2001-2010	May 1, 2016
2011-2014	May 1, 2017

Please contact your local UT Extension office if you are not sure when you took the UT Bee Master Producer Course.

## Ineligible Honey Bee Items – Most commonly requested

Bee brush	Frame fixers	Queen cell protectors
Bee escapes	Frame holders	Queen clipping scissors
Bee go – product for moving bees out of supers	Frames for resale	Queen paint markers
Bee hats	Frame spacing tool	Replacement of equipment/bees/ existing items or structures
Beekeeping gloves	Fume boards	Ross rounds
Bees for resale	Grafting tools	Section scraping tools
Beetle boards	Hive tools	Small hive beetle traps
Brood builder	Honey containers – buckets	Smokers
Comb cutters	Honey jars	Smoker bellows
Corn syrup	Honey labels	Smoker materials
Coveralls	Jar caps	Sting kill swabs
Diagnostic kits	Labels	Sugar
Electric embedder	Mailing cages	Swarm traps
Equipment for resale	Maxant hive tools	Sweat bands
Frame/ form board	Medications	Used equipment
Frame cleaner	Packaging	Used materials
Frame grip(s)	Plastic queen cell cups	Veils
	Observation hives	

# HORTICULTURE SECTOR

## Who is a Horticulture Producer?

For the purposes of TAEP, an eligible Horticulture working farm/existing operation is involved in the production of tree/plant stock for sale and is aimed at increasing profitability of the operation.

- Tree farms
- Nurseries
- Plant farms

## Horticulture Applicant Requirements

### Experience:

- Applicants may only submit one Application B per Federal IRS Schedule F, per person, per application period.
- The applicant's business must produce the majority of their plants from seed or cutting to finished product.
  - Businesses purchasing finished product to resale that equals majority or more of their gross sales are not eligible.

### Consumer & Industry Services (Regulatory):

- Producers must meet all state and local regulatory requirements at time of application submission (June 1-7, 2015).
- Applicants producing nursery stock, greenhouse plants, turfgrass, etc. must be licensed by the State of Tennessee.
  - Contact the Tennessee Department of Agriculture – Consumer and Industry Services at 615-837-5137 for more information on required permits.

## Horticulture Producer Cost Share Opportunities

### Standard Producer – 35% Cost Share - \$10,000 Maximum

All approved applicants with Horticulture projects are eligible for 35% cost share.  
There are no special requirements for 35% cost share.

### Master Producer – 50% Cost Share - \$15,000 Maximum

To be eligible for 50% cost share, all approved applicants with Horticulture projects must complete all special requirements prior to the program reimbursement deadline of May 1, 2016.

### Special Requirements for 50% Cost Share

Must complete all coursework in the UT Master Nursery Producer Program (TMNP)

1. UT Master Nursery Producer Program (TMNP)
  - For more information about the Tennessee Master Nursery Producer Program certification, contact the UT Coordinator's office at (865) 974-7152 or visit [www.tnmasternursery.com](http://www.tnmasternursery.com).

### Additional Special Requirement Information

- All sector special requirements must be completed by the applicant prior to the program reimbursement deadline May 1, 2016.
- The registered name for the special requirement must be the same name as the individual applying for cost share funding.
- **Certificates will qualify for three (3) years after issuance for TAEP cost share requirements.**
- See eligible special requirements for Horticulture sector projects in sidebar on page 13.
- Visit the Producer Diversification Course Requirements Calendar, [www.tn.gov/taep](http://www.tn.gov/taep), to view upcoming courses that will apply towards the Horticulture special requirements.

## What Horticulture Projects Qualify for TAEP?

The proposed activity/project must encompass quality expansion or improvement of the applicant's farm and business. The eligible categories are: Farm Infrastructure, Specialty Equipment and Marketing. *Examples of eligible and ineligible items are provided on page 13.*

### Competitive Projects – Horticulture:

- Priority is given to projects that are focused on improving or increasing production.
- Marketing projects that are long term in nature are allowed but are not considered as competitive as those involving production.

See the Reference page for sector specialists – page 31

## Eligible Horticulture Items:

- Not all eligible items are listed, please contact the Producer Diversification Coordinator for project eligibility or clarification prior to applying for TAEP cost share.
- All eligible items requested may not be approved due to the competitive evaluation of the program.

Aeration system – flowers	High tunnel/hoop house*	Spray equipment
Cold frames*	Irrigation –	Sprayer
Cold Storage –*	• Controller system	Thermal tag printer – horticulture only
• Walk in cooler	• Drip	Thermostat – greenhouse
• Components	• Filter system	Tree baler –standing
Container production area*	• Overhead	Tree claw
Drying house – flowers*	• Pivot	Tree lifter/shaker
Fan – greenhouse	• Pump	Tree hauling wagons
Fertilizer equipment	Lighting – not for aesthetics	Tree spade
Field planter	• Greenhouse*	Tree transplanter
Filter system – irrigation	Loading area/dock*	Tree trimmer
Filter pump – irrigation	Packing facility*	Water level control
Gravel – geotextile preferred	Packing line equipment	Water storage tanks
• Foundation*	Pond liner – irrigation system	Website development – see ineligible
• Propagation area*	Potting building*	Wood boiler
• Container production	Potting wagon	
Greenhouse –*	Propagation building*	
• Covering	Propagation mats	
• Overwintering	Pump – irrigation, filter	
• Shade system	Rolling carts	
• Structure	Sod harvester	
Heater – greenhouse	Soil mixer	

\* Include dimensions and designs



## Ineligible Horticulture Items – Most commonly requested

Advertising	Labor – applicant or employees of applicant	Property – purchase or debt payment
Brochures	Landscaping	Renovations – of existing structures
Building – storage	Land – clearing of	Seeds – produce, nursery, flowers, etc
Catalogs	Livestock	Software
Chemicals	Maintenance of existing structures, equipment, items etc.	Store – general
Computers	Meeting expenses	Tractor
Containers – bottles, pots, packaging	Merchandise	Trade show expenses
Display – trade show	Motorized vehicles	Trailers – livestock
Driveways, trails, paths, roads, etc	Mower	Used equipment
Electrical consumption	Office equipment	Water source creation – ponds/wells
Fees – domain, hosting, membership	Permits	Website – annual or hosting fees
Fencing	Pesticides	Wells – drilling of
Fertilizer	Plants – liners/plugs	
Forklift	Ponds – digging of, for a water source	
Fuel	Product development	
Give a way items		
Golf cart		
Insecticides		

## UT Master Nursery Producer Program (TMNP)

This program is required if requesting 50% cost share. Course must be completed by reimbursement deadline (May 1, 2016).

UT Extension, in collaboration with the USDA and TSU, and with support from the Tennessee Department of Agriculture, now makes it possible for Tennessee nursery crop growers to complete most of the certification process online!

For more information about the Tennessee Master Nursery Producer Program certification, contact the UT Coordinator's office at (865) 974-7152 or visit [www.tnmasternursery.com](http://www.tnmasternursery.com).

University of Tennessee Extension will issue Master Nursery Producer Certificates to individual producers in the name of the producer taking the course and the year it was issued.

UT Master Nursery Producer Program

- ☐ 2015 – TMNP Online
- ☐ Spring 2014 – TMNP Online
- ☐ Fall 2012 – TMNP

Certificates will qualify for three (3) years after issuance for TAEP cost share requirements.



# ORGANIC SECTOR

## Who is an Organic Producer?

For the purposes of TAEP, an eligible organic working farm/existing operation is involved in the production of certified USDA Organic products (fruits, vegetables, meats) for sale and is aimed at increasing profitability of the operation.

- Organic Fruit producer
- Organic Viticulture producer
- Organic Vegetable producer
- Organic Farm Fresh Meat producer

## Organic Applicant Requirements

- Applicants may only submit one Application B per Federal IRS Schedule F, per person, per application period.
- Applicant must be certified USDA Organic or working towards certification to qualify. Certification must be current at time of reimbursement request.

## Organic Producer Cost Share Opportunities

### Standard Producer – 35% Cost Share - \$10,000 Maximum

All approved applicants with organic projects are eligible for 35% cost share.  
There are no special requirements for 35% cost share.

### Master Producer – 50% Cost Share - \$15,000 Maximum

To be eligible for 50% cost share, all approved applicants with organic projects must complete all special requirements prior to the program reimbursement deadline of May 1, 2016.

### Special Requirements for 50% Cost Share

Applicant must be certified USDA Organic (**certificate and current letter of compliance**) at time of reimbursement.

### Additional Special Requirement Information

- All sector special requirements must be completed by the applicant prior to the program reimbursement deadline May 1, 2016.
- The registered name for the special requirement must be the same name as the individual applying for cost share funding.
- **Organic applicants must be certified with current documentation.**
- See eligible special requirements for organic sector projects in sidebar on page 15.

## What Organic Projects Qualify for TAEP?

The proposed activity/project must encompass quality expansion or improvement of the applicant's farm and business. The eligible categories are: Farm Infrastructure, Specialty Equipment and Marketing. *Examples of eligible and ineligible items are provided on page 15.*

### Competitive Projects – Organic:

- Priority is given to projects that are focused on improving or increasing production.
- Marketing projects are also strongly considered depending on the individual producer's market.

TAEP staff will coordinate with UT Extension and USDA to verify compliance. Applicants will need to send a copy of their USDA Organic certificate and most current letter of compliance for TAEP records.



## Eligible Organic Items:

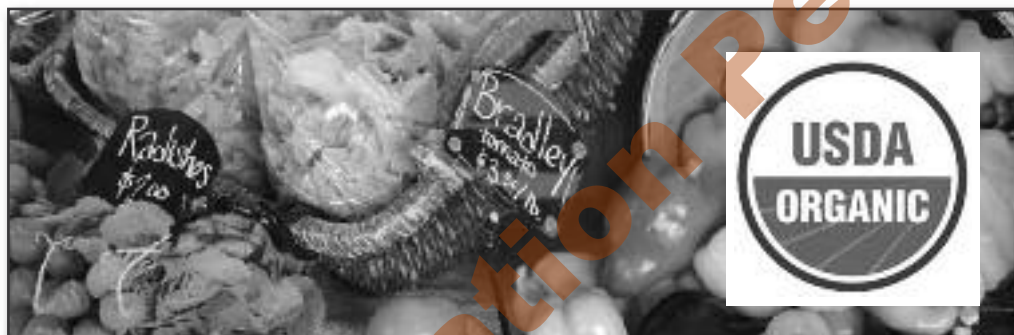
- Not all eligible items are listed, please contact the Producer Diversification Coordinator for project eligibility or clarification prior to applying for TAEP cost share.
- All eligible items requested may not be approved due to the competitive evaluation of the program.

Fan – greenhouse  
Fertilizer equipment  
Field planter  
Filter system – irrigation  
Flail mower  
Gravel – geotextile preferred  
• Foundation  
• Propagation area  
Greenhouse\*  
• Structure  
• Hydroponic  
• Overwintering  
• Shade system  
Heater – greenhouse  
High tunnel/hoop house\*  
Irrigation –  
• Controller system  
• Drip  
• Filter system  
• Overhead  
• Pivot  
• Pump

• Water level control  
• Water storage tanks  
Lighting – not for aesthetics  
• Greenhouse  
Loading area/dock\*  
Mulch machine  
Mulch layer/lifter  
Packing facility\*  
Packing line equipment  
Pond liner – irrigation system  
Production line equipment  
Pump – irrigation, filter  
Roller crimper  
Signs\*  
Sink – produce washing  
Soil mixer  
Spader  
Spray equipment  
Sprayer  
Thermostat – greenhouse  
Trellis materials

Fruit stock –  
• Apples  
• Blackberries  
• Blueberries  
• Peaches  
• Grapes  
• Raspberries  
Walk in cooler\*  
Website development – see ineligible  
Wood boiler

\* Include dimensions and designs



## Ineligible Organic Items – Most commonly requested

Advertising	Insecticides	Property – purchase or debt payment
Alcohol production equipment	Labor – applicant or employees of applicant	Renovations – of existing structures
Brochures	Landscaping	Seeds – produce, nursery, flowers, etc.
Building – storage	Land – clearing of	Software
Certifications through TDA	Livestock	Store – general
Chemicals	Maintenance of existing structures, equipment, items etc.	Tractor
Computers	Meeting expenses	Trade show expenses
Containers – bottles, pots, packaging	Merchandise	Trailers – livestock
Drip tape	Motorized vehicles	Used equipment
Driveways, trails, paths, roads, etc	Mower	Water source creation – ponds/wells
Electrical consumption	Office equipment	Website – annual or hosting fees
Fees – domain, hosting, membership	Permits	Wells – drilling of
Fencing	Pesticides	
Fertilizer	Plants – liners/plugs	
Forklift	Ponds – digging of, for a water source	
Fuel	Product development	
Give a way items		
Golf cart		

## USDA Organic Certification

This USDA certification is required if requesting 50% cost share. Certification and current letter of compliance are required at time of reimbursement.

TAEP will coordinate with USDA and UT Extension to verify compliance.

### RESOURCES:

USDA National Organic Program (NOP)  
<http://1.usa.gov/organic-certification>  
202-720-3252

USDA Organic Certification Financial Assistance  
[www.ams.usda.gov/NOPFinancialAssistance](http://www.ams.usda.gov/NOPFinancialAssistance)

USDA Organic Seal  
[www.ams.usda.gov/NOPOrganicLabeling](http://www.ams.usda.gov/NOPOrganicLabeling)

Environmental Quality Incentives Program (EQIP)  
<http://1.usa.gov/nrcs-equip-apply>

UT Organic  
[organics.tennessee.edu](http://organics.tennessee.edu)

### ORGANIC CERTIFICATION AGENCIES NEAR TN:

Quality Certification Services (QCS)  
352-377-0133

Georgia Crop Improvement Assoc. (GCIA)  
706-542-2351

# VALUE-ADDED PRODUCTS SECTOR

## Who is a Value-Added Products Producer?

For the purposes of TAEP, an eligible Value-Added business produces products for sale that use raw food or fiber that is produced by their agricultural working farm/existing operation.

Applicants must use agricultural products that have been grown on their farm as primary source of the value-added product.

Businesses within the sector that includes a variety of products such as:

- Cheese
- Clothing
- Crafts
- Farm fresh meats
- Ice cream
- Jams
- Jellies
- Relishes
- Salsa
- Other

## Value-Added Products Applicant Requirements

- Applicants may only submit one Application B per Federal IRS Schedule F, per person, per application period.
- Applicants must meet **all state and local regulations** to be eligible for reimbursement.

### Consumer & Industry Services Requirements:

- Applicants producing processed foods, meats, dairy, and related products must be licensed and inspected by the State of Tennessee as a food manufacturing facility if applicable.
- Contact the Tennessee Department of Agriculture – Consumer and Industry Services at 615-837-5177 for more information on state regulations.

## Value-Added Products Producer Cost Share Opportunities

### Standard Producer – 35% Cost Share - \$10,000 Maximum

All approved applicants with Value-Added Products projects are eligible for 35% cost share.  
There are no special requirements for 35% cost share.

### Master Producer – 50% Cost Share - \$15,000 Maximum

To be eligible for 50% cost share, all approved applicants with Value-Added Products projects must complete all special requirements prior to the program reimbursement deadline of May 1, 2016.

### Special Requirements for 50% Cost Share

Option One: Value-Added Producers	Option Two: Value-Added Farm Fresh Meat Producer
1. Sector eligible educational courses – must attend (2)	1. Value-Added Farm Fresh Meat eligible course – must attend (1) 2. Sector eligible educational course – must attend (1)

### Additional Special Requirement Information

- All sector special requirements must be completed by the applicant prior to the program reimbursement deadline May 1, 2016.
- The registered name for the special requirement must be the same name as the individual applying for cost share funding.
- **Applicant must have participated in events from 2013-2016.**
- See eligible special requirements for Value-Added sector projects in sidebar on page 17.
- Visit the Producer Diversification Course Requirements Calendar, [www.tn.gov/taep](http://www.tn.gov/taep), to view upcoming courses that will apply towards the Value-Added special requirements.

## What Value-Added Products Projects Qualify for TAEP?

The proposed activity/project must encompass quality expansion or improvement of the applicant's farm and business. The eligible categories are: Farm Infrastructure, Specialty Equipment and Marketing. *Examples of eligible and ineligible items are provided on page 17.*

### Competitive Projects – Value-Added Products:

- Priority is given to projects that are focused on improving or increasing production.
- Producers that are producing 100% of the raw food or fiber product(s) to be used in their value-added enterprise are given priority over off-farm sourcing of raw product.
- Marketing projects are allowed but are not considered as competitive as those involving production.

See the Reference page for sector specialists – page 31

## Eligible Value-Added Products Items:

- Not all eligible items are listed, please contact the Producer Diversification Coordinator for project eligibility or clarification prior to applying for TAEP cost share.
- All eligible items requested may not be approved due to the competitive evaluation of the program.

Cold storage\*

E- Commerce development

Freezers\*

- Walk-in
- Chest

Hand washing areas\* – for food safety

Loading dock\*

Packaging equipment

Pasteurizers

Processing areas\*

Processing equipment

Range/stove

Refrigerators

Retail shelter\*

Website development – see ineligible

*\* Include dimensions and designs*



## Ineligible Value-Added Products Items – Most commonly requested

Advertising	Golf cart	Property – purchase or debt payment
Alcohol production equipment	Ingredients	Renovations –of existing structures
Brochures	Items for resale	Rent
Building – storage	Labels	Software
Chemicals	Labor – applicant or employees of applicant	Store – general
Computers	Landscaping	Tractor
Containers – bottles, pots, packaging	Land – clearing of	Trailers – livestock
Driveways, trails, paths, roads, etc	Livestock	Used equipment
Electrical consumption	Maintenance of existing structures, equipment, items etc.	Water source creation – ponds/wells
Fees – domain, hosting, membership	Merchandise	Website – annual or hosting fees
Fencing	Motorized vehicles	Wells – drilling of
Fertilizer	Office equipment	
Forklift	Permits	
Fuel	Product development	
Give a way items		

## Value-Added Courses

These past and current courses count as 50% special requirements for Value-Added.

### OPTION 1

#### Direct Farm Marketing for Success VII

- ☐ Spring 2014

#### CPA – Food for Profit

- ☐ April 8, 2014 – Alcoa, TN
- ☐ April 9, 2014 – Chattanooga, TN
- ☐ April 10, 2014 – Murfreesboro, TN
- ☐ September 17, 2014 – Jackson, TN
- ☐ September 18, 2014 – Clarksville, TN
- ☐ September 24, 2014 – White Pine, TN
- ☐ April 20, 2015 – Greenville, TN
- ☐ April 21, 2015 – Knoxville, TN
- ☐ May 4, 2015 – Lebanon, TN
- ☐ May 5, 2015 – Bolivar, TN

#### CPA – Southern Style Hospitality Seminar

- ☐ December 5, 2014 – Cookeville, TN
- ☐ December 5, 2014 – Chattanooga, TN
- ☐ December 5, 2014 – Clarksville, TN
- ☐ December 5, 2014 – Memphis, TN

#### CPA – Growing Your Business: Seeds for Successful Direct Marketing of Fruits and Vegetable

- ☐ December 12, 2014 – Chattanooga, TN

#### CPA – Fruit Production and Direct Marketing

- ☐ January 21, 2015 – Bolivar, TN
- ☐ January 22, 2015 – Lewisburg, TN
- ☐ January 27, 2015 – Greenville, TN
- ☐ January 28, 2015 – Madisonville, TN

#### CPA – Farmers Market Boot Camps

- ☐ February 16, 2015 – Cookeville, TN
- ☐ February 17, 2015 – Alcoa, TN
- ☐ February 18, 2015 – Greenville, TN
- ☐ February 24, 2015 – Covington, TN
- ☐ February 25, 2015 – Clarksville, TN
- ☐ February 26, 2015 – Franklin, TN

### OPTION 2 – FARM FRESH MEAT PRODUCERS ONLY

#### CPA- Value-Added Beef Conference

- ☐ March 18-19, 2014 – Manchester, TN

#### CPA – Managing Risks of Small Scale Poultry Processing

- ☐ January 27, 2015 – Cleveland, TN
- ☐ January 28, 2015 – Murfreesboro, TN
- ☐ January 29, 2015 – Lexington, TN

#### CPA – Marketing Live Animals for Custom Processing (1/2 course must ALSO attend the Locally Raised Beef in order to receive full credit)

- ☐ March 2, 2015 – Greenville, TN
- ☐ March 9, 2015 – Lebanon, TN
- ☐ March 10, 2015 – Paris, TN

#### CPA – Locally Raised Beef (1/2 course must ALSO attend Marketing Live Animals for Custom Processing in order to receive full credit)

- ☐ March 19, 2015 – Loudon, TN
- ☐ March 24, 2015 – Waverly, TN
- ☐ March 26, 2015 – McMinnville, TN

(CPA) Center for Profitable Agriculture

# HOW TO APPLY

## Online

Applicants may apply electronically at TAEP Online. This method features completing the application form and Form W-9 online along with uploading proposal and support materials. Please note that electronic applications are not mandatory. See page 19 for additional information.

## Paper

Applicants choosing to apply using the paper method will submit the following materials.

- Application B form – page 22
- Form W-9 – page 26
- Proposal – see pages 23-25
- Support Materials (cost quotes, designs, photos)

### Basic Instructions for Application B and Form W-9

Review program descriptions and requirements to determine which programs you are eligible for and what certifications/permits are required to apply. Complete all sections of the application. Visit [www.tn.gov/taep](http://www.tn.gov/taep) for complete application instructions.

- **Name** – enter your **full legal name** (not the name of the operation) and indicate your title and any suffix you may have. The name you list on Application B must match the name you list on your Form W-9.  
*Applicant name must match name on educational certifications, permits, premises registration, and property records, where required for eligibility. You can add your commonly used name to the application in parentheses (nickname/common name).*
- **Taxpayer Identification Number (TIN)** – list your preferred tax number. This number must match the tax number listed on your Form W-9. Please list only one number.  
*TIN number is NOT your TN agricultural sales tax exempt number. For information on obtaining your TN agricultural sales and use tax certificate of exemption, contact TN Dept. of Revenue by calling 1-800-342-1003, emailing [Tn.Revenue@tn.gov](mailto:Tn.Revenue@tn.gov) or visiting [www.tn.gov/revenue](http://www.tn.gov/revenue).*
- **Federal IRS Schedule F (Form 1040)** – Indicate whether you have filed a Federal IRS Schedule F (Form 1040), Profit or Loss from Farming, within the last two years (2013 or 2014). Check each year that applies to you.  
*You will not be required to submit a copy of your Schedule F at the time of application. However, you may be asked to submit a copy of your Schedule F prior to TAEP approval to verify your farming operation. Please contact TAEP if you have any questions regarding this requirement.*
- **Mailing Address** – enter the address where you receive your mail. TAEP documentation will be sent to this address. This address may be different than your home or farm address. This mailing address must match the address you list on your Form W-9.
- **Residential Address** – enter the address where you live. This address may be the same as your mailing or farm address.
- **Farm Address** – enter the physical address of the farm where your project will be located.
- **Premises Information** – see page 4, Eligibility Requirements #6, for information.
- **Industry Sector** – indicate sector(s) that apply to your cost share project(s).
- **Application Proposal** – this program requires a separate written proposal along with Application B form (page 22) and Form W-9 (page 26). An electronic copy of the proposal questionnaire outline can be requested by emailing [producer.diversification@tn.gov](mailto:producer.diversification@tn.gov).
- **Applicant Agreement** – this section features several important bullet points regarding program participation. Read each line of text. Print your name and date. Sign your name.
- **Form W-9** – the name you list on Application B must match the name you list on this form. The taxpayer number listed on Application B must match the number listed on this form. Signature must match taxpayer name listed on this form. **Funds received as a result of TAEP reimbursement are taxable. Participants will receive Form 1099-G for payments over \$600.00.**

### Approval Notifications

Applicants will be notified in writing of approval or denial. Allow 12 weeks for application processing. Each program approval will include reimbursement instructions along with approval documents. Please note that receipts/payments dated prior to June 1, 2015 are not eligible.



## Applying Online

- Visit [www.tn.gov/taep](http://www.tn.gov/taep) during application period
- Click on the TAEP Online link
- Click on the 2015 TAEP Application B link
- Follow submission instructions and print a copy of your application
- Please note that a current email address is required



*See page 21 for information on preparing materials for online submission.*

## More about TAEP Online

TAEP Online is an account management system that allows producers participating in TAEP to view information about their account. Participants can view their history, make contact updates, and see current status of application and reimbursements.

If you have not participated in TAEP previously, you will not have an online account but you will be able to apply online during the application period.

### Accessing your TAEP Online Account

In order to access your TAEP Online account, you will need a current email address, your TAEP ID number, and your premises account number.

TAEP ID numbers can be found on the TAEP Account Information sheet in your 2014 approval packet. If you have not received your TAEP ID number, email [taep.online@tn.gov](mailto:taep.online@tn.gov) to request a number. Include your name, address and premises account number in the email. The last date to request a TAEP ID number for the 2015 application period is May 30, 2015.

*Electronic applications are not mandatory.*

## APPLICATION B CHECKLIST

### *Things to consider before applying*

#### **Know what to expect**

Read the Producer Diversification Overview (page 3) which highlights the key aspects of the program.

#### **Determine if you are eligible to apply**

Basic eligibility requirements and rules are featured on pages 4 & 5. Review over criteria for each sector. Each sector has a definition of who qualifies as a producer and sector specific applicant requirements.

#### **Determine if there is opportunity within this cost share program for your operation**

One key element of this program is that it allows the producers to customize their projects according to the needs of their operations. Think about what improvement or expansions are needed to assist in increasing your farm income. Is the project(s) eligible within the program?

If yes, research the cost of the project and decide if your operation can afford to do this project. Your project may be eligible for cost share if approved but the financial liability of completing the project is your responsibility. Cost share reimbursement will range from the standard 35% to the master 50% and cannot exceed the maximum amount allocated for your approved project. Cost share funding is not provided prior to project completion.

The program time line is another factor to consider. You will apply for cost share during the application period (June 1-7, 2015). Approval notifications will be announced in September. If you plan on completing the project regardless of whether it is approved for cost share, the earliest you may start your project is June 1, 2015. Why? Invoices dated prior to June 1, 2015 are not eligible per TAEP Reimbursement Rule #1.

The reimbursement deadline is May 1, 2016. Your approved project(s) must be fully completed and reimbursement materials submitted by this date (postmark, hand delivered, or online upload) to be considered for cost share funding. Reimbursement payment may take up to ten weeks to be issued after being processed.

#### **Make the most of application tools to maximize your chances of approval**

This program is competitive by industry sector. Each application will be reviewed by a committee and compared to other proposals within each sector. Your ability to describe your operation and justify how your project(s) will benefit your operation is important to increasing your chances of approval. It is recommended to request the proposal questionnaire template. This template provides the format and questionnaire required for your proposal. The proposal writing guidelines (pages 23-25) give key points to address within each question. Remember that the proposal is your opportunity to share who you are, what you do and how your operation will benefit from cost share assistance. Be complete and concise. Research all projects costs and provide cost sources along with cost estimates. Incomplete information is the number one factor in not receiving cost share approval.

Communication is the key to success. Please contact TAEP directly if you have any questions or concerns. The reference list on page 31 provides additional resources.



## Application B Checklist

Organize the following application materials to submit as your 2015 TAEP Producer Diversification Application B package.

- ☐ Application B form (page 22) – completed and signed
- ☐ Form W-9 (page 26) – completed and signed
- ☐ Proposal questionnaire (pages 23-25)
- ☐ Project cost quotes
- ☐ Project dimensions, designs, and/or photos

### Tips before you submit

- Ask someone to review over your application materials for completeness.
- Make a copy of your application materials for your files.
- Consider using a traceable method of delivery if mailing your application.

### Ways to submit your Application B

#### Hand delivery

Applications may be hand delivered to the TAEP office, which is located in the Holeman Building at the Ellington Agricultural Center. The physical address is: 424 Hogan Rd., Nashville, TN 37220.

#### Mail

Send Application B application materials to:

TN Dept of Agriculture  
Attn: TAEP 2014-B  
P.O. Box 40627  
Nashville, TN 37204

#### Online

Application materials may be submitted electronically through TAEP Online during the application period (June 1-7, 2015). Instructions for accessing TAEP Online are available on page 19. The following tips will assist you in preparing your online submission.

### Preparing Application B materials for online submission

- Complete application materials listed in Application B Checklist.
- Application information featured in the paper Application B and W-9 forms will be entered online.
- The following items will be uploaded to TAEP Online electronically. Have electronic (scanned) copies available prior to applying online.
  - ◆ Proposal questionnaire
    - Email your request for a the proposal questionnaire template to [Producer.Diversification@tn.gov](mailto:Producer.Diversification@tn.gov)
  - ◆ Project cost quotes
  - ◆ Project dimensions, designs, and/or photos
- Your application session will time out after three hours. If you close the session without submitting your application, the information will not be saved.
- You will receive an email confirmation when your application has been received. Be sure to check your spam/junk mail folders if the confirmation is not received.

# **Producer Diversification** **2015 Cost Share Application – Application B**

Office Use Only  
Date Received

## 1. APPLICANT INFORMATION

Last Name	First Name	Middle Name	Title	Suffix
			<input type="checkbox"/> MR <input type="checkbox"/> MRS <input type="checkbox"/> MS <input type="checkbox"/> MISS	<input type="checkbox"/> JR <input type="checkbox"/> SR <input type="checkbox"/> I <input type="checkbox"/> II <input type="checkbox"/> III <input type="checkbox"/> IV
Taxpayer Identification Number (TIN)		<i>Use number listed on Form W-9 (page 26). Provide only one number, either your social security # (XXX-XX-XXXX) or employer identification # (XX-XXXXXXX).</i>		
Federal IRS Schedule F (Form 1040)		I certify that I have filed a Federal IRS Schedule F in one of the following years. Please check year(s) filed: <input type="checkbox"/> 2013 <input type="checkbox"/> 2014		
<b>Mailing</b>	Street	City	ST	Zip Code
			TN	
	<i>List the address on Form W-9 (page 26) as your mailing address. This address will be used for all correspondence.</i>			
<b>Home</b>			TN	
	<input type="checkbox"/> same as mailing			
Home Phone		Cell Phone	E-mail	

## 2. FARM/PREMISES INFORMATION

Farm Street Address – project location	Farm City	ST	Zip Code	Farm County
		TN		
Premises Account #	Premises ID #			
TDA Premises Registration is required if applicant has livestock on their operation. See page 4 for more information.				

## 3. INDUSTRY SECTOR – indicate sector(s) that apply to your cost share projects

☐ Agritourism  
 ☐ Fruits & Vegetables  
 ☐ Honey Bees  
 ☐ Horticulture  
 ☐ Organics  
 ☐ Value-Added Products

## 4. APPLICATION PROPOSAL

**This program requires a separate written proposal along with this application form and Form W-9 form on page 26.**

- ❖ An electronic copy of the proposal questionnaire template can be requested by emailing [Producer.Diversification@tn.gov](mailto:Producer.Diversification@tn.gov).
- ❖ Proposal must be typed in requested format and include written (actual) cost estimates from each vendor/supplier.
- ❖ **Proposal Instructions, featuring questionnaire, are available on pages 23-25.**

## 5. APPLICANT AGREEMENT

- I certify that I am a citizen of the United States of America and/or lawfully present in the United States.
- I certify that I am a resident of Tennessee and that I am at least 18 years old on application date.
- I understand that only one Application B is allowed per Federal IRS Schedule F, per person, per application period.
- I understand that it is my responsibility to ensure that my project is eligible and meets all TAEP criteria.
- I certify that all the information on this application is complete, true and factual to the best of my knowledge and belief.
- I understand that providing any false, fraudulent or misleading information may result in penalties and/or make this farm/tract ineligible to participate in present and/or future Tennessee Department of Agriculture programs.
- I also understand that failure to utilize allocated funds can affect eligibility for future programs.
- I have reviewed and understand all of the guidelines listed in this application booklet.

Print Applicant Name

Date

Applicant Signature

## 6. HOW TO SUBMIT APPLICATION B – see pages 20 & 21



## 2015 Proposal Writing Guidelines

- It is strongly recommended to submit your proposal and budget in the format outline presented below.
- You are encouraged to request an electronic copy (available in Microsoft Word format) of the proposal questionnaire template to use in preparing your submission. Email your request for a template to [Producer.Diversification@tn.gov](mailto:Producer.Diversification@tn.gov).
- See section on application evaluation, featured in the Producer Diversification Overview on page 3, for important criteria for preparing your proposal.
- If you are concerned about project eligibility please contact Producer Diversification Coordinator at [Producer.Diversification@tn.gov](mailto:Producer.Diversification@tn.gov) or 615-837-5344.
- TDA staff cannot review proposals prior to submission.

### 1) Describe the agricultural operation that you are requesting cost share for:

- Please provide the name of working farm/existing operation.
- What sector do you consider your operation?  
*List the industry sector that you are primarily involved in: e.g. Agritourism, Organics, etc.*
- How many years have you been in business?  
*If you have not been involved in a sector for one year or more, list the amount of time involved in months.*
- Number of employees with this operation (include full, part-time, seasonal, volunteers)  
*List the number of paid employees first. If this is a family business that many family members are involved in but may not be paid employees, please list the number of those individuals separately.*
- Number of acreage in production?
- How many years of experience have you achieved with this sector?
- If Honey Bee production:  
Number of hives and years of experience?  
Provide the total pounds of honey production each year from producing colonies:
- If involved in on farm food sales (food is prepared on your farm from on farm resources and sold to the public):  
What percentage of the product is made/produced from the resources provided by your farm – if any  
List all ingredients and its percentage in the final product
- Sales income from this operation for the past 3 years.  
*List separately for the following years: 2012 – 2013 – 2014 the income generated from the agricultural operation you are requesting cost share for.*
- Sales income from other products/services/events from this operation for the past 3 years.  
*List separately for the following years: 2012 – 2013 – 2014 the income generated from other products/services/events that may be sourced off-farm for resale or services that may be provided on the farm (e.g. Income from an on-farm store, Agritourism event, secondary sectors).*
- Describe your operation, the services it provides and how it reflects your income.
- Describe the current facilities of your operation – e.g. existing structures, parking, restrooms, flooring, lighting, climate control, handicap accessibility, permanent signage etc.
- List the types and amounts of products produced.  
*List any products that were part of your business in the past and what you are currently producing.*
- How many customers visit your farm/operation annually/seasonally?
- Explain any expansions and/or downsizing – past, present, future.
- Briefly describe the goals you have for this operation – short (3 years) and long term (5 years).

## PRODUCER DIVERSIFICATION - APPLICATION B INSTRUCTIONS

### 2) Describe any other agricultural operations that you currently are involved with – Mark if not applicable

- What is the industry/type of business?  
*Cattle, dairy, tobacco, crops, etc.*
- How many years have you been in business?
- Number of employees with this operation.  
*List the number of paid employees first. If this is a family business that many family members are involved but may not be paid employees, please list the number of those individuals separately.*
- Number of acreage in production.
- Sales income from the operation–based on sales for the past 3 years.  
*List separately for the following years: 2012 – 2013 – 2014 the income generated from production agriculture crops and/or livestock raised on your farm.*
- Sales income from other products/services/events from this operation for the past 3 years.  
*List separately for the following years: 2012 – 2013 – 2014 the income generated from other products/services/events that may be sourced off farm for resale or services that may be provided on the farm (e.g. Income from an on-farm store, Agritourism event, secondary sectors).*
- Describe your operation, the services it provides and how it reflects your income.
- List the types and amounts of products produced.  
*List any products that were part of your business in the past and what you are currently producing.*
- Explain any expansions and/or downsizing – past, present, future.

### 3) Indicate if you have applied for TAEP cost share previously – use example format shown below.

TAEP HISTORY				
Fiscal Year Applied	Program	Brief Project Description	Approval Status	\$\$ Allocated – if applicable
FY13-14 (2013)	Producer Diversification	2 Hoop Houses	Approved	\$8,000
FY12-13 (2012)	Livestock Equipment	16 panels	Disapproved	\$0
FY08-09 (2008)	Producer Diversification and Genetics	Irrigation lines for vegetable fields and bull semen	Approved for both	\$3,000 \$1,200

### 4) Describe the proposed cost share project(s) for this fiscal year.

Proposed activities for cost share must demonstrate significant potential for increasing farm income through the improvement or expansion of farm or agribusiness operations involving the production of diversified agricultural products.

In addition, proposed activities must:

- Be market driven and have a viable marketing plan
- Establish something new, not maintain on-going projects
- Meet all state and local food safety and regulatory requirements
- Produce long term benefits for the farm

- List each proposed project(s) in detail.  
*Include what the proposed project is and what products or services will be provided using that project.*
- Explain how each project (separately) will improve or expand your operation.  
*Explanation must provide adequate detail as to how the project will increase your operation's ability to generate income.*
- List the projected increase in annual income generated for the next three years – 2016 – 2017 – 2018 as a result of your project(s).  
*The projected increase is the amount that you expect income to increase as a result of that project specifically. Do not list the projected total income from your entire operation.*
- Is this projected income feasible enough to justify the total project cost? Please explain.
- Indicate whether you had any help in planning this project from your county extension agent, industry expert, specialized group or association etc.
- In a month to month time line, outline “realistic” steps required for completing your project(s) by the program deadline May 1, 2016.  
*E.g. September – purchase greenhouse materials / October – materials delivered / February – concrete slab poured then construct greenhouse / March – completed project.*

## PRODUCER DIVERSIFICATION - APPLICATION B INSTRUCTIONS

### 5) In detail summarize your marketing plan for your diversified agricultural products.

- Explain how and where your products are currently being sold or will be sold.  
*List different outlets where your products are sold (wholesale, retail farm stand, farmers markets, etc).*
- Specify all marketing activities that are currently utilized in your operation.  
*Indicate how your business is promoted to the public. Elaborate on specific activities that you utilize in your promotions.  
E.g. auctions/organized sales, brochures, websites, radio, television, flyers, banners, e-commerce, print media, social media, etc.*
- Describe your competitive advantage over similar operations and what sets aside your product/service from other local or regional competitors.  
*This is an important business concept. Explain why customers buy your product. Is it because of your service, convenience, price, product differentiation, or other?*

### 6) Provide a detailed, line-item budget for each proposed project using the format presented below.

- Research all costs associated with project(s).
- List each item and its cost on a separate line. Provide the source of the cost quote with complete contact information and written cost estimate for all materials needed for each project.
- All projects will be required to provide cost quotes/estimates. **Labor must be separated from materials cost.**
- Labor: Labor is only eligible for infrastructure projects. In order to be eligible for cost share reimbursement, labor must be quoted and performed by a contractor. Labor is not eligible for reimbursement if performed by the applicant, their employees, or any individual that participates in running the operation.
- The total amount of cost share requested cannot exceed the maximum of \$10,000 (35%) or \$15,000 (50%).
- Present your line-item budget using example formats below.

BUDGET TABLE - Example 1						
Project Sector	Quantity	Item Description	Source of Cost Quote	Total Cost	Cost Share %	Amount Requested
Honey Bee	1	Motorized Extractor	Bees R Us	\$1,000	50%	\$500
Honey Bee	15	Deep Supers	Bees R Us	\$2,000	50%	\$1,000
Total Amount of Cost Share Requested						\$1,500

BUDGET TABLE - Example 2						
Project Sector	Quantity	Item Description	Source of Cost Quote	Total Cost	Cost Share %	Amount Requested
Fruits and Vegetable	300	Peach tree liners	Mr. Georgia's Pristine Peaches	\$9,000	50%	\$4,500
Value-Added Products	1	Fruit press	Jacto Inc	\$2,500	50%	\$1,250
Total Amount of Cost Share Requested						\$5,750

- 7) If requesting 50% cost share indicate what special requirements (for each sector project applied for) you have met since 2013 and what you plan to attend before reimbursement deadline (May 1, 2016). Refer to individual sector sheets to determine what special requirements must be completed for 50% cost share eligibility. Present your special requirements using this table format.

SPECIAL REQUIREMENTS - 50%			
Project Sector	Course/Event Title	Date	Location
Agritourism	TN Agritourism Conference	1-30-2014	Nashville, TN
Agritourism	Agritourism Emergency Preparedness	8-13-2014	Murfreesboro, TN

- 8) Attach legible written cost estimates from each vendor/supplier. Estimates must include complete contact information (name, address, phone number, and business logo/name).

*Please note that these estimates and quotes must be unpaid. Any proposed projects paid for prior to June 1, 2015 are not eligible. Used equipment, used materials and leased equipment are not eligible.*

## Request for Taxpayer Identification Number and Certification

Give Form to the  
requester. Do not  
send to the IRS.

Print or type  
See Specific Instructions on page 2.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
2 Business name/disregarded entity name, if different from above	
3 Check appropriate box for federal tax classification; check only <b>one</b> of the following seven boxes: <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____ <b>Note.</b> For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner. <input type="checkbox"/> Other (see instructions) ▶ _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
5 Address (number, street, and apt. or suite no.)	Requester's name and address (optional)
6 City, state, and ZIP code	
7 List account number(s) here (optional)	

### Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

**Note.** If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number									
				-				-	
or									
Employer identification number									
				-					

### Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign Here	Signature of U.S. person ▶	Date ▶
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### General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at [www.irs.gov/fw9](http://www.irs.gov/fw9).

### Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

*If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.*

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.



**Note.** If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States:

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

**Foreign person.** If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

**Nonresident alien who becomes a resident alien.** Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

**Example.** Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

## Backup Withholding

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

**Payments you receive will be subject to backup withholding if:**

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),

3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

## What is FATCA reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code* on page 3 and the Instructions for the Requester of Form W-9 for more information.

## Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

## Penalties

**Failure to furnish TIN.** If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

**Civil penalty for false information with respect to withholding.** If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

**Criminal penalty for falsifying information.** Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Misuse of TINs.** If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

## Specific Instructions

### Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account, list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

**Note. ITIN applicant:** Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C Corporation, or S Corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

**Line 2**

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

**Line 3**

Check the appropriate box in line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box in line 3.

**Limited Liability Company (LLC).** If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

**Line 4, Exemptions**

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in line 4 any code(s) that may apply to you.

**Exempt payee code.**

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup>	Generally, exempt payees 1 through 5 <sup>2</sup>
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

**Exemption from FATCA reporting code.** The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

**Note.** You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

**Line 5**

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns.

**Line 6**

Enter your city, state, and ZIP code.

**Part I. Taxpayer Identification Number (TIN)**

**Enter your TIN in the appropriate box.** If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on this page), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

**Note.** See the chart on page 4 for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at [www.ssa.gov](http://www.ssa.gov). You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/businesses](http://www.irs.gov/businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting [irs.gov](http://irs.gov) or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

**Note.** Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

**Caution:** A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

## Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, or 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code* earlier.

**Signature requirements.** Complete the certification as indicated in items 1 through 5 below.

**1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.

**2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

**3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.

**4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

**5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

## What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup>
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor <sup>2</sup>
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee <sup>1</sup>
b. So-called trust account that is not a legal or valid trust under state law	The actual owner <sup>1</sup>
5. Sole proprietorship or disregarded entity owned by an individual	The owner <sup>3</sup>
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i) (A))	The grantor <sup>4</sup>
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity <sup>4</sup>
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i) (B))	The trust

<sup>1</sup> List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

<sup>2</sup> Circle the minor's name and furnish the minor's SSN.

<sup>3</sup> You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

<sup>4</sup> List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 2.

**Note.** Grantor also must provide a Form W-9 to trustee of trust.

**Note.** If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

## Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

**Protect yourself from suspicious emails or phishing schemes.** Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to [phishing@irs.gov](mailto:phishing@irs.gov). You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: [spam@uce.gov](mailto:spam@uce.gov) or contact them at [www.ftc.gov/idtheft](http://www.ftc.gov/idtheft) or 1-877-IDTHEFT (1-877-438-4338).

Visit [IRS.gov](http://IRS.gov) to learn more about identity theft and how to reduce your risk.

## Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.

Application Period Closed

**Nondiscrimination**

The Tennessee Department of Agriculture prohibits discrimination against persons based on their race, color, national origin, sex, age or disability. Any person alleging discrimination based on a prohibited basis has a right to file a complaint within 180 days of the alleged discrimination with the Tennessee Department of Agriculture and/or the Tennessee Human Rights Commission. For more information contact Nakisha Easley, Title VI Coordinator at 615.837.5167.

**Public Disclosure**

Under Tennessee's Public Records law, information provided to the state becomes public record and is open to public inspection unless otherwise protected by state or federal law. A public record is defined as all documents or materials, regardless of physical form or characteristics made or received in connection with the transaction of official business by any governmental agency. Please be aware that information collected by the Tennessee Department of Agriculture could be made available to the public upon request by any citizen of the state. Requests for public records will be examined for compliance with public record laws.



## REFERENCES

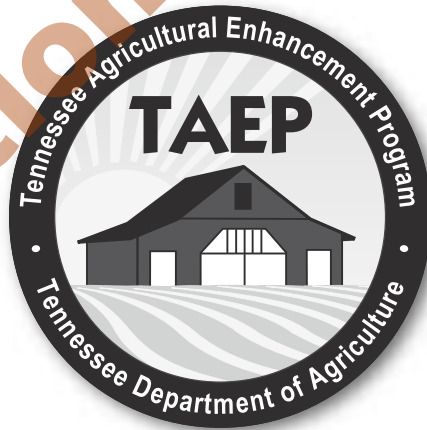
TAEP Producer Diversification .....	.615-837-5344
TDA Agritourism Marketing Specialist .....	.615-837-5348
TDA Consumer and Industry Services .....	.615-837-5193
TDA Fruits and Vegetable Marketing Specialist .....	.615-837-5347
TDA Horticulture Marketing Specialist .....	.615-837-5557
TDA Organic Marketing Specialist .....	.615-837-5163
TDA Premises Registration .....	.615-837-5120
TDA State Apiarist .....	.615-837-5342
TDA Value – Added Meats Marketing Specialist .....	.615-837-5309
TDA Value – Added Products Marketing Specialist .....	.615-837-5345
UT BeeMaster Program .....	.865-974-0209
	<a href="http://bees.tennessee.edu/beemaster.htm">bees.tennessee.edu/beemaster.htm</a>
UT Center for Profitable Agriculture .....	.931-486-2777
	<a href="http://cpa.utk.edu">cpa.utk.edu</a>
UT/TSU Extension .....	.865-974-7114
	<a href="http://utextension.tennessee.edu">utextension.tennessee.edu</a> or <a href="http://www.tnstate.edu/extension">www.tnstate.edu/extension</a> for your local UT/TSU Extension Office
UT Mastery Nursery Producer Program (TMNP) .....	.865-974-7152
	<a href="http://tnmasternursery.com">tnmasternursery.com</a>
UT Organics .....	.865-974-7324
	<a href="http://organics.tennessee.edu">organics.tennessee.edu</a>
Good Agricultural Practices (GAP) Certification .....	.865-974-7274
Organic Certification Agencies near TN:	
Quality Certification Services (QCS) .....	.352-377-0133
Georgia Crop Improvement Association (GCIA) .....	.706-542-2351
USDA National Organic Program (NOP) .....	.202-720-3252
	<a href="http://ams.usda.gov/NOP">ams.usda.gov/NOP</a>
Tennessee Small Business Development Center .....	1-877-898-3900
	<a href="http://tsbdc.org">tsbdc.org</a>

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livestock.equipment@tn.gov  
workingfacility.cover@tn.gov  
grain.storage@tn.gov  
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Tennessee Agricultural Enhancement Program  
Tennessee Department of Agriculture  
Ellington Agricultural Center  
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Nashville, TN 37204

### Information Line

**1.800.342.8206**



Physical Address  
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424 Hogan Road  
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